

2. In the matter of taxation, I do not suppose you will find the people of any country who do not complain about having to pay taxes. And as regards the happy state of affairs outside Travancore, pictured by you, is it not true that the grass on the other side of the hedge is always the greenest?

5. Kandukrishni lands in Ambalapuzha.

MR. K. SANKARA PANIKKAR (*Member, Ambalapuzha taluk, Group I*) pointed out that the *Kandukrishni* lands were Crown lands granted on permanent lease under certain definite conditions to tenants. The *Viruthi* lands, to which services were attached and in respect of which tax was payable in kind, *i. e.*, in paddy, were also similarly held by tenants. In consideration of the grievances caused by the *Viruthi* tenure, the services and tax in kind were abolished during the administration of Dewan Mr. V. P. Madhava Rao. The hardships wrought by the levy of tax on *Kandukrishni* lands in kind and the desirability of entrusting the work of tax collection to the regular *pakuthi* staff had been urged before the Government on several occasions in the past and admitted by the Government. In the Ambalapuzha taluk, *Kandukrishni* lands alone were liable to taxation in kind and the incidence was also high. A deputation recently waited on the Government to press the matter.

The collection of tax in paddy entailed great difficulties by the Government who had not enough granaries of their own and were obliged to hire private granaries, often accompanied by the risk that they belonged to persons of comparatively poor means. A commutation rate of eleven chackrams a *para* was fixed when the paddy tax on *Viruthi* lands was abolished. It would be no loss to Government if the same commutation rate be adopted in respect of the *Kandukrishni* lands which were comparatively more heavily taxed. It would not be convenient to retain paddy tax for a portion only so as to make the pension payment. In so far as the quantity required for pension payment was concerned, the commutation rate might be fixed on the basis of the average market price of paddy during the last ten years, and the rate of eleven chackrams adopted for the *Viruthi* lands applied for the remaining quantity. The average of these two rates might be fixed as the commutation rate.

The gains and advantages to the Government by the proposed conversions were numerous. Government owned granaries only in 4 out of the 12 *Nelpuras* and were therefore obliged to store nearly 2.5 lakhs of *paras* of paddy out of 3,44,762 *paras* in private granaries rented at 6,051 *paras* of paddy a year. Besides the above rent, the cost of the present *Kandukrishni* establishment amounting to Rs. 11,140 annually might be saved as the work could well be transferred to the taluk authorities. The expenditure of Rs. 23,360 under transport charges could also be saved. The loss sustained in the sale of the surplus paddy at low rates and the expenditure incurred for the travelling allowance, etc., of officers conducting the sales could also be avoided.

From the point of view of the tenants, the advantages of the conversion were incalculable. They were put to great inconvenience in having to transport the paddy and measure it at various places. The tenants were making, in addition to the tax, a number of petty payments such as *alakkada*, *alavuvasi*, *nirapara* and *uranellu*. Nearly 40,000 *paras* of paddy were pocketed by the authorities every year under these heads. In connection with the supply of *varinjavara* and *dharmapullu* a large fine is annually realised under *vilavasi*. The *bhogasankhya* due to the service-holder was not disbursed equitably. Even when the crops had been destroyed, the tenants were obliged to pay in paddy with the result they had to buy paddy in the open market at exorbitant rates. Advantages similar to those granted on conversion to *Viruthi* holders could be claimed by the holders of *Kandukrishni* lands. As a matter of fact, in some years, the harvest was inadequate to pay the tax.

Permission should be granted to redeem mortgages of *Kandukrishni* lands and for the free transfer and disposal of the tenant's rights. In the absence of such rights, the redemption of lands alienated for petty consideration had become impossible. A tenant could not now realise money on improvements. The restriction requiring the previous permission of the Government for instituting suits in respect of *Kandukrishni* lands should be removed.

Tax was now realised on lands lying fallow. This was a source of great hardship. As was done once in the past and as was the practice among lessees of ordinary landholders, the tenants of *Kandukrishi* lands should be allowed to pay the tax for a fallow year along with the following year's tax. Securities should not be taken from the tenants of *Kandukrishi* lands.

DEWAN'S REPLY: Mr. Sankara Panikkar, I concede there is a good deal of force in much of what you have said. The Government are very anxious to discover the means for overcoming certain practical difficulties in the way of completely abolishing payment of tax in kind in respect of *Kandukrishi* lands. As you know, they have already done so in the case of Sirkar lands, and in the case of Sirkar *Devaswomvaka* lands. Certain other lands are still subject to payment in kind, and the whole question of doing away with it so far as *Kandukrishi* lands are concerned and at the same time finding the means of meeting the obligations arising in connection with the system, is now under examination. The Government are expecting a report from the Land Revenue Commissioner on the subject. You may rest assured that the matter will be taken up and attempts made to find a solution as soon as possible.

2. You referred to the question of civil suits. Under Section 8 of the new Civil Procedure Code, which has come into force from the 1st Makaram 1101, you will find that the previous sanction of the Government for instituting suits is not necessary for a registry-holder in the following cases, *viz.*,

- (i) to recover the land from a mortgagee or a lessee, or
- (ii) to evict a trespasser therefrom.

6. Land Revenue Department.

MR. JANARDANA KAMMATHI PADMANABHA KAMMATHI (*Member, Muvattupuzha taluk*) said that there were certain defects arising out of G. O. Dis. No. 12 dated the 6th January 1924, which amended the *Pokkuwaravu Rules* dated the 6th March 1921, and dispensed with the need for survey and demarcation of subdivisions in *pokkuwaravu* except in cases where the parties applied and paid for the work. The amendment was introduced in order to expedite the disposal of cases of transfer of registry with a view to the satisfactory preparation of the electoral rolls. The transferee got no idea of the location of his land; there was no opportunity to test the *bona fides* of the document as was possible when the *pakuthi* officer went to the spot; a man not in possession could claim to have been in possession. This state of affairs had led and was leading to several civil and criminal cases. The survey and subdivision should be conducted, plotted sketches prepared and responsible officers should locally inspect before *pokkuwaravu* cases were disposed of. Notices should be issued to the parties; *patta* should be granted immediately after disposal of the case; and a small fee to cover expenses might be levied.

The present system of granting tax receipts was defective in that a *pattadar* who paid the *kist* in advance was given only an informal receipt, in that only the amount due for the current *kist* was entered in the *nalvazhi*, in that action was often fraudulently taken against the *pattadar* for an amount which he had already paid but cannot prove by the production of a genuine receipt and in that it was not possible for the higher officers to find out any of the irregularities on inspection. Receipts should be in duplicate serially numbered and carbon copies taken and preserved in the *pakuthi* cutcherry.

The *pakuthi* officials, he said, appeared to be ignorant of G. O. Dis. No. 1346 of 25/Rev., dated the 31st October 1925, in which it had been ordered that only one demand notice should be issued to a person defaulting payment of tax in a *pakuthi* though in respect of several *pattas*. Demand notices were now being issued separately in respect of each *patta*; such penalisation of the *pattadars* created lack of confidence in the Government.

The concessions granted to the holders of lands adjoining the Karamana river, Neyyar, Kulakkada river and Killiyar should be extended in fairness to the holders of lands bordering the Periyar, the Todupuzha and the Muvattupuzha rivers.